

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Assessing Officials
FROM: Barry Wood, Assessment Division Director *JBW*
RE: 2009 Assessment Calendar
DATE: January 2, 2009

On-time property tax bills are a top priority for the Department of Local Government Finance (the Department). In order to reach this goal, attached are key dates in 2009 for assessing officials to keep in mind.

Please note, there are two other major occurrences in 2009:

- Department Conducts All Sales-Assessment Ratio Studies: Beginning with the March 1, 2009 assessment date, the Department will conduct ratio studies required for equalization and the annual adjustment process. IC 6-1.1-30-14. However, since local assessing officials are still responsible for completing the annual adjustment process, it is encouraged that the counties conduct their own internal ratio study before submitting their data to the Department. This practice will assist counties in pinpointing any accuracy, equity, and uniformity problems before the Department starts its work on the county's ratio study.
- Statewide General Reassessment: The next general reassessment will commence July 1, 2009 to be completed on or before March 1, 2011 for taxes due and payable in 2012. IC 6-1.1-4-4(b). Even though there has been some discussion of delaying the start date of the general reassessment to July 1, 2010, that would require a legislative change. Thus, we must press ahead in anticipation of a July 1, 2009 start date. Preparation is key. The new Manual and Guidelines will be issued at the Assessor's Conference. Further information will be forwarded to you as the year progresses.

If you have any questions about the assessment calendar, please contact your Assessment Division Field Representative, which you can locate from our "Contact Us" page on our Web site at www.in.gov/dlgef/2338.htm#AssessmentFld or by calling 317.232.3773.

2009 Assessment Dates

Dates may change by action of the 2009 General Assembly. Some dates occurring on a Saturday, Sunday, or Legal Holidays are effective on the next business day.

- January 1: First day counties wishing to use a professional appraiser as a contractor to perform any of the various assessing duties for the 2011 General Reassessment may enter into a contract agreement. IC 6-1.1-4-20.
- January 15: Annually assessed mobile home assessment date. IC 6-1.1-1-2.
- February 15: Annually assessed mobile home assessments with current year taxes payable should be turned over to the county auditor in preparation for tax billing.
- March 1: Assessment date for all tangible property except annually assessed mobile homes under IC 6-1.1-7. IC 6-1.1-1-2.
- March 1: Last date a real estate assessment can be increased for omitted or undervalued property for the assessment date three (3) years prior to March 1. IC 6-1.1-9-3, -4.
- April 15: Last day counties wishing to use a professional appraiser as a contractor to perform any of the various assessing duties for the 2011 General Reassessment may enter into a contract agreement. IC 6-1.1-4-20.
- April 25: Last day for county treasurer to mail tax statements (at least fifteen [15] days before the first installment of tax is due). IC 6-1.1-22-8.1.
- May 10: Last day a claim for refund may be filed for the May installment three (3) years prior as a result of a Form 133. IC 6-1.1-26-1.
- May 10: First installment of property taxes due. IC 6-1.1-22-9.
- May 15: Last day to file a personal property return unless an extension has been granted by the assessing official. IC 6-1.1-1-7; IC 6-1.1-3-7(b).
- May 15: Last day to assess personal property that was not reported by the taxpayer ten (10) years prior to the current year's filing deadline. IC 6-1.1-9-3.
- May 15: Last day a current year not-for-profit exemption application may be filed with the county assessor. IC 6-1.1-11-3.
- July 1: Last day for the county assessor to deliver to the county auditor a detailed list of the real property listed for taxation in the county. IC 6-1.1-5-14.
- July 1: Last day for the county assessor to certify to the county auditor the assessment value of the personal property in every taxing district. IC 6-1.1-3-17(b).

- **July 1: The 2009 General Reassessment commences. IC 6-1.1-4-4(b).**
- August 1: Last day for county auditor to provide assessed valuation information to each political subdivision and to the DLGF. IC 6-1.1-17-1.
- September 15: Last day for a township assessor (if any) or county assessor to make a change on a personal property return filed on or before May 15 of the current year and notify the taxpayer of the change. If the return was filed after May 15, the assessing official has four (4) months from the day of filing to make a change. IC 6-1.1-16-1(a)(1).
- October 30: Last day for a county assessor or a property tax assessment board of appeals to make a change on a personal property return filed on or before May 15 of the current year and notify the taxpayer of the change. If the return was filed after May 15, a county assessor or a property tax assessment board of appeals has five (5) months from the day it is filed to make a change. IC 6-1.1-16-1(a)(2).
- November 1: Last day for filing of an exemption application by the owner and approval by the property tax assessment board of appeals for the prior tax year if the county auditor did not give notice they had not filed. IC 6-1.1-11-5(c).
- November 10: Last day a claim for refund may be filed for the November installment three (3) years prior as a result of Form 133. IC 6-1.1-26-1.
- November 10: Second installment of taxes due. IC 6-1.1-22-9.
- November 15: Last day an amended personal property return may be filed for the current year unless an extension was granted for the original personal property return. IC 6-1.1-3-7.5.
- December 1: Twenty-five percent (25%) of all parcels in the county must have appraisals completed for the 2011 General Reassessment. IC 6-1.1-4-21.
- December 14: Last day an amended personal property return may be filed for March 1 of the current year if the maximum extension was granted for the original personal property return. IC 6-1.1-3-7.5.
- December 31: Last day an adjustment may be made for a disaster petition filed for March 1 assessment date of last year. IC 6-1.1-4-11.
- December 31: Last day applications for assessed value deductions and credit can be filed with the county auditor or county assessor, if application on sales disclosure form. IC 6-1.1-12-44, -45.
- December 31: Last day county auditor sends a certified statement to each county unit and DLGF listing any adjustments to the amount of the reduction to a unit's assessed value as the result of processing assessed value deduction applications filed after the county auditor certifies assessed value on August 1. IC 6-1.1-17-0.5.